

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Greater Clark County Schools (1010)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$4,690,964	\$4,716,123	\$4,851,556	\$4,585,443	-0.57%	-5.49%
Non - Certified Salaries	120	\$1,944,564	\$1,949,296	\$2,061,080	\$2,092,852	1.85%	1.54%
Group Health Insurance	222	\$783,588	\$827,360	\$825,688	\$833,759	1.56%	0.98%
Social Security Certified	212	\$340,184	\$342,806	\$354,037	\$328,365	-0.88%	-7.25%
Public Employees Retirement Fund	214	\$246,762	\$263,636	\$280,514	\$285,322	3.70%	1.71%
Teacher Retirement Fund, After 7-1-95	216	\$236,524	\$254,577	\$271,147	\$250,954	1.49%	-7.45%
Other Professional and Technical Services	319	\$5,704	\$40	\$97,248	\$193,327	141.28%	98.80%
Social Security Noncertified	211	\$138,338	\$140,519	\$145,984	\$153,936	2.71%	5.45%
Teacher Retirement Fund, Prior to 7-1-95	215	\$134,956	\$137,203	\$142,922	\$136,949	0.37%	-4.18%
Operational Supplies	611	\$40,785	\$52,150	\$45,749	\$81,006	18.71%	77.07%
Instructional Programs Improvement Services	312	\$28,220	\$4,452	\$4,808	\$51,558	16.26%	972.45%
Travel	580	\$31,981	\$49,799	\$58,532	\$51,539	12.67%	-11.95%
Stipends	131	\$2,913	\$8,838	\$16,037	\$28,227	76.43%	76.01%
Group Accident Insurance	223	\$26,807	\$20,538	\$21,287	\$18,759	-8.54%	-11.87%
Equipment	730	\$7,074	\$3,832	\$1,262	\$13,820	18.22%	995.19%
Workers Compensation Insurance	225	\$20,133	\$5,711	\$14,590	\$13,259	-9.92%	-9.12%
Group Life Insurance	221	\$8,618	\$9,782	\$9,548	\$8,969	1.00%	-6.07%
Equipment Purchase over the LEA's Cap. Threshold	735	\$4,069	\$5,847	\$6,989	\$8,595	20.56%	22.99%
Content	747	\$8,190	\$5,167	\$250	\$3,474	-19.30%	1289.64%
Dues and Fees	810	\$150	\$380	\$741	\$3,285	116.33%	343.32%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$0	\$3,000	NA	NA
Computer Hardware	741	\$17,655	\$1,785	\$265	\$2,719	-37.36%	925.30%
Postage and Postage Machine Rental	532	\$3,663	\$2,549	\$11,132	\$2,694	-7.40%	-75.80%
Printing and Binding	550	\$1,115	\$4,091	\$2,750	\$1,117	0.04%	-59.38%
Advertising	540	\$0	\$0	\$0	\$1,074	NA	NA
Repairs and Maintenance Services	430	\$0	\$1,115	\$784	\$743	NA	-5.19%
Student Transportation Services	510	\$0	\$0	\$1,320	\$653	NA	-50.53%
Gasoline and Lubricants	613	\$0	\$0	\$0	\$261	NA	NA
Telephone	531	\$252	\$903	\$93	\$13	-52.72%	-86.47%
Licensed Employees	135	\$1,692	\$0	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$9	\$0	\$0	\$0	-100.00%	NA
Terminal Leave	125	\$4,635	\$4,880	\$0	\$0	-100.00%	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Periodicals	650	\$39	\$129	\$241	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$878	\$6,408	\$220	\$0	-100.00%	-100.00%
Miscellaneous Objects	876 - 899	\$0	\$0	\$67	\$0	NA	-100.00%
Connectivity	744	\$354	\$53	\$777	\$0	-100.00%	-100.00%
Other Technology Hardware	746	\$0	\$177	\$367	\$0	NA	-100.00%

Student Instructional Support Total		\$8,730,817	\$8,820,145	\$9,227,985	\$9,155,673	1.19%	-0.78%
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Student Academic Achievement							
Certified Salaries	110	\$37,926,327	\$36,346,163	\$38,032,464	\$38,205,384	0.18%	0.45%
Group Health Insurance	222	\$4,899,458	\$5,037,838	\$5,509,062	\$5,651,875	3.64%	2.59%
Non - Certified Salaries	120	\$4,704,994	\$4,699,520	\$4,936,940	\$4,828,200	0.65%	-2.20%
Social Security Certified	212	\$2,802,680	\$2,711,978	\$2,784,252	\$2,865,812	0.56%	2.93%
Teacher Retirement Fund, After 7-1-95	216	\$1,944,715	\$2,028,276	\$2,213,645	\$2,265,121	3.89%	2.33%
Transfer Tuition to Ed. Service Agencies Within State	564	\$1,903,900	\$1,767,753	\$2,159,741	\$2,244,146	4.20%	3.91%
Instructional Programs Improvement Services	312	\$1,152,912	\$1,340,158	\$1,664,510	\$1,561,294	7.88%	-6.20%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,134,269	\$1,092,391	\$1,139,219	\$1,144,631	0.23%	0.48%
Stipends	131	\$800,013	\$698,549	\$707,844	\$1,055,043	7.16%	49.05%
Textbooks	630	\$587,560	\$447,037	\$770,214	\$1,014,758	14.64%	31.75%
Operational Supplies	611	\$416,669	\$687,455	\$935,735	\$795,395	17.54%	-15.00%
Public Employees Retirement Fund	214	\$595,909	\$628,952	\$698,456	\$691,575	3.79%	-0.99%
Sub Awards/Grants to Other Gov. Units > \$25,000	931	\$90,462	\$535,912	\$446,317	\$550,427	57.06%	23.33%
Social Security Noncertified	211	\$343,805	\$335,696	\$353,139	\$351,649	0.57%	-0.42%
Content	747	\$197,790	\$98,872	\$150,520	\$301,562	11.12%	100.35%
Other Supplies and Materials	615, 660 - 689	\$144,796	\$351,887	\$287,570	\$271,433	17.01%	-5.61%
Equipment Purchase over the LEA's Cap. Threshold	735	\$127,186	\$366,363	\$295,124	\$260,207	19.60%	-11.83%
Travel	580	\$86,093	\$120,591	\$186,463	\$188,434	21.63%	1.06%
Equipment	730	\$27,262	\$98,713	\$176,088	\$126,276	46.70%	-28.29%
Group Accident Insurance	223	\$167,807	\$124,130	\$129,387	\$118,244	-8.38%	-8.61%
Library Books	640	\$74,494	\$75,286	\$83,342	\$105,146	9.00%	26.16%
Group Life Insurance	221	\$59,992	\$65,569	\$64,464	\$60,885	0.37%	-5.55%
Sub Awards/Grants to Other Gov. Units < \$25,000	930	\$17,741	\$42,263	\$18,129	\$54,881	32.62%	202.72%
Workers Compensation Insurance	225	\$112,669	\$117,038	\$82,200	\$53,866	-16.85%	-34.47%
Nonlicensed Employees	136	\$53,798	\$34,141	\$25,131	\$40,113	-7.08%	59.62%

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Greater Clark County Schools (1010)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Computer Hardware	741	\$55,245	\$359,169	\$76,698	\$34,379	-11.18%	-55.18%
Other Professional and Technical Services	319	\$7,819	\$14,342	\$39,017	\$31,484	41.66%	-19.31%
Postage and Postage Machine Rental	532	\$27,628	\$25,032	\$32,295	\$30,543	2.54%	-5.42%
Dues and Fees	810	\$5,208	\$10,151	\$21,837	\$25,096	48.16%	14.92%
Printing and Binding	550	\$10,175	\$15,902	\$7,626	\$17,993	15.32%	135.94%
Unemployment Insurance	230	\$18,976	\$7,482	\$9,310	\$14,121	-7.12%	51.68%
Student Transportation Services	510	\$1,157	\$0	\$2,803	\$8,928	66.68%	218.49%
Repairs and Maintenance Services	430	\$13,886	\$5,522	\$3,794	\$7,014	-15.70%	84.86%
Bank Service Charges	871	\$5,445	\$4,721	\$4,360	\$5,053	-1.85%	15.89%
Periodicals	650	\$8,566	\$10,699	\$2,098	\$4,776	-13.59%	127.67%
Rentals	440	\$0	\$0	\$250	\$4,680	NA	1772.00%
Other Technology Hardware	746	\$21,363	\$160,885	\$3,627	\$1,198	-51.33%	-66.96%
Awards	875	\$0	\$0	\$0	\$1,000	NA	NA
Gasoline and Lubricants	613	\$0	\$0	\$594	\$627	NA	5.59%
Telecommunications Equipment	745	\$0	\$0	\$98	\$621	NA	536.70%
Telephone	531	\$925	\$739	\$614	\$349	-21.64%	-43.22%
Contributions & Donations to Outside Organizations	570	\$0	\$0	\$0	\$300	NA	NA
Severance/Early Retirement Pay	213	\$6,791	\$0	\$0	\$15	-78.27%	NA
Wireless Equipment	743	\$752	\$3,869	\$0	\$0	-100.00%	NA
Licensed Employees	135	\$3,088	\$18,121	\$0	\$0	-100.00%	NA
Terminal Leave	125	\$0	\$20,132	\$0	\$0	NA	NA
Other Purchased Services	593	\$0	\$14,290	\$12,978	\$0	NA	-100.00%
Advertising	540	\$0	\$0	\$28	\$0	NA	-100.00%
Food Purchases	614	\$0	\$0	\$515	\$0	NA	-100.00%

Student Academic Achievement Total		\$60,560,323	\$60,523,585	\$64,068,496	\$64,994,536	1.78%	1.45%
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Overhead and Operational

Non - Certified Salaries	120	\$7,243,396	\$7,218,207	\$7,436,917	\$7,287,014	0.15%	-2.02%
Food Purchases	614	\$2,022,756	\$1,907,050	\$1,846,664	\$2,016,796	-0.07%	9.21%
Light and Power - Other Than Heating and Cooling	625	\$1,542,645	\$1,707,711	\$1,504,132	\$1,717,773	2.72%	14.20%
Student Transportation Services	510	\$1,355,716	\$1,234,751	\$1,390,915	\$1,501,378	2.58%	7.94%
Group Health Insurance	222	\$1,311,128	\$1,351,115	\$1,414,913	\$1,428,522	2.17%	0.96%
Other Professional and Technical Services	319	\$749,026	\$959,730	\$948,362	\$1,176,853	11.96%	24.09%

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Greater Clark County Schools (1010)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Public Employees Retirement Fund	214	\$882,487	\$933,107	\$1,002,763	\$986,087	2.81%	-1.66%
Repairs and Maintenance Services	430	\$792,061	\$667,841	\$854,772	\$884,387	2.79%	3.46%
Operational Supplies	611	\$534,194	\$603,058	\$727,089	\$749,796	8.85%	3.12%
Equipment Purchase over the LEA's Cap. Threshold	735	\$304,243	\$23,853	\$1,040,582	\$689,825	22.71%	-33.71%
Content	747	\$43,189	\$353,834	\$1,066,539	\$682,638	99.39%	-35.99%
Insurance	520	\$259,887	\$711,972	\$634,370	\$658,758	26.18%	3.84%
Social Security Noncertified	211	\$539,371	\$533,922	\$556,328	\$552,353	0.60%	-0.71%
Water and Sewage	411	\$280,520	\$269,831	\$362,084	\$441,022	11.98%	21.80%
Certified Salaries	110	\$464,107	\$505,411	\$421,235	\$440,381	-1.30%	4.55%
Gasoline and Lubricants	613	\$557,875	\$556,287	\$433,218	\$300,257	-14.35%	-30.69%
Heating and Cooling for Buildings - Gas	622	\$523,762	\$509,827	\$419,540	\$296,823	-13.24%	-29.25%
Vehicles	731	\$109,604	\$0	\$0	\$290,814	27.63%	NA
Nonlicensed Employees	136	\$173,780	\$158,689	\$203,257	\$267,777	11.41%	31.74%
Equipment	730	\$148,825	\$165,988	\$360,434	\$211,107	9.13%	-41.43%
Workers Compensation Insurance	225	\$207,865	\$341,714	\$278,743	\$193,838	-1.73%	-30.46%
Overtime Salaries	140	\$61,834	\$80,297	\$114,827	\$123,158	18.80%	7.25%
Other Supplies and Materials	615, 660 - 689	\$113,231	\$94,483	\$105,242	\$115,554	0.51%	9.80%
Telephone	531	\$87,483	\$88,777	\$87,934	\$87,202	-0.08%	-0.83%
Rentals	440	\$97,621	\$78,067	\$78,999	\$82,811	-4.03%	4.83%
Removal of Refuse and Garbage	412	\$54,837	\$53,487	\$59,651	\$59,412	2.02%	-0.40%
Severance/Early Retirement Pay	213	\$1,056,033	\$85,347	\$60,110	\$50,032	-53.35%	-16.77%
Travel	580	\$41,653	\$38,172	\$38,218	\$49,007	4.15%	28.23%
Computer Hardware	741	\$8,210	\$7,165	\$13,238	\$43,972	52.13%	232.17%
Tires and Repairs	612	\$1,948	\$30,194	\$31,675	\$40,337	113.33%	27.35%
Social Security Certified	212	\$28,639	\$33,604	\$28,385	\$28,965	0.28%	2.04%
Advertising	540	\$32,976	\$42,357	\$35,021	\$28,180	-3.85%	-19.53%
Board Member Compensation	115	\$30,300	\$27,572	\$27,670	\$27,746	-2.18%	0.27%
Teacher Retirement Fund, After 7-1-95	216	\$22,735	\$26,177	\$23,295	\$27,185	4.57%	16.70%
Dues and Fees	810	\$18,453	\$21,949	\$19,870	\$26,644	9.62%	34.10%
Stipends	131	\$6,103	\$8,535	\$11,004	\$24,509	41.56%	122.74%
Printing and Binding	550	\$25,602	\$21,666	\$28,101	\$23,119	-2.52%	-17.73%
Group Accident Insurance	223	\$28,299	\$21,866	\$21,891	\$19,397	-9.01%	-11.39%
Staff Services	314	\$9,663	\$11,331	\$8,217	\$15,392	12.34%	87.32%
Group Life Insurance	221	\$15,139	\$16,932	\$17,206	\$15,359	0.36%	-10.73%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Postage and Postage Machine Rental	532	\$37,885	\$20,039	\$14,113	\$14,129	-21.85%	0.11%
Teacher Retirement Fund, Prior to 7-1-95	215	\$14,663	\$15,163	\$12,649	\$13,213	-2.57%	4.46%
Other Purchased Services	593	\$8,680	\$7,549	\$10,620	\$12,784	10.16%	20.38%
Miscellaneous Objects	876 - 899	\$81,844	\$86,647	\$316,797	\$8,234	-43.68%	-97.40%
Unemployment Insurance	230	\$22,410	\$12,798	\$526	\$7,305	-24.44%	1289.27%
Periodicals	650	\$693	\$1,142	\$2,458	\$2,492	37.70%	1.35%
Other Technology Hardware	746	\$2,056	\$518	\$645	\$2,253	2.32%	249.08%
Official Bond Premiums	525	\$4,402	\$4,000	\$734	\$1,798	-20.06%	145.07%
Gas - Other than heating and Cooling	626	\$0	\$182	\$2,312	\$1,705	NA	-26.23%
Connectivity	744	\$0	\$12,725	\$20,740	\$1,635	NA	-92.12%
Instructional Programs Improvement Services	312	\$4,610	\$0	\$70	\$507	-42.41%	624.30%
Bank Service Charges	871	\$10	\$150	\$0	\$0	-100.00%	NA
Cleaning Services	420	\$5,063	\$5,882	\$0	\$0	-100.00%	NA
Terminal Leave	125	\$58,145	\$3,689	\$0	\$0	-100.00%	NA
Telecommunications Equipment	745	\$0	\$4,466	\$0	\$0	NA	NA
Late Payments	872	\$0	\$0	\$239	\$0	NA	-100.00%
Contributions & Donations to Outside Organizations	570	\$0	\$0	\$500	\$0	NA	-100.00%

Overhead and Operational Total	\$22,027,652	\$21,676,824	\$24,095,810	\$23,728,232	1.88%	-1.53%
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Non Operational

Redemption of Principal	831	\$7,123,988	\$7,913,988	\$7,855,158	\$8,604,111	4.83%	9.53%
Interest	832	\$5,085,955	\$4,464,781	\$3,331,725	\$4,006,579	-5.79%	20.26%
Equipment Purchase over the LEA's Cap. Threshold	735	\$112,512	\$364,537	\$1,095,593	\$1,686,549	96.77%	53.94%
Construction Services	450	\$2,207,748	\$876,482	\$1,057,337	\$869,889	-20.77%	-17.73%
Non - Certified Salaries	120	\$629,507	\$738,652	\$772,573	\$733,049	3.88%	-5.12%
Stipends	131	\$693,654	\$678,676	\$702,677	\$700,411	0.24%	-0.32%
Certified Salaries	110	\$351,196	\$607,605	\$659,715	\$600,456	14.35%	-8.98%
Equipment	730	\$334,119	\$757,297	\$491,837	\$233,250	-8.59%	-52.58%
Group Health Insurance	222	\$147,852	\$181,483	\$193,908	\$210,885	9.28%	8.76%
Improvements Other Than Buildings	715	\$48,572	\$17,773	\$20,949	\$188,112	40.28%	797.94%
Miscellaneous Objects	876 - 899	\$0	\$25,283	\$14,185	\$122,419	NA	763.04%
Public Employees Retirement Fund	214	\$87,156	\$107,083	\$117,987	\$113,438	6.81%	-3.86%
Content	747	\$569,007	\$311,184	\$5,705	\$108,568	-33.91%	1803.12%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Professional and Technical Services	319	\$162,092	\$200,630	\$231,366	\$92,174	-13.16%	-60.16%
Social Security Noncertified	211	\$69,729	\$78,617	\$82,932	\$82,016	4.14%	-1.10%
Social Security Certified	212	\$54,073	\$70,360	\$74,264	\$58,438	1.96%	-21.31%
Teacher Retirement Fund, After 7-1-95	216	\$39,389	\$50,179	\$56,812	\$52,366	7.38%	-7.83%
Operational Supplies	611	\$6,939	\$14,844	\$27,235	\$45,072	59.64%	65.50%
Land and Easements	710	\$0	\$40,566	\$9,351	\$45,065	NA	381.93%
Teacher Retirement Fund, Prior to 7-1-95	215	\$21,983	\$28,278	\$29,715	\$27,984	6.22%	-5.83%
Travel	580	\$10,087	\$17,578	\$20,571	\$21,324	20.58%	3.66%
Repairs and Maintenance Services	430	\$497,760	\$441,903	\$55,389	\$20,374	-55.02%	-63.22%
Pre-2008 Object Code - Temporary Salaries	130	\$19,108	\$11,159	\$10,690	\$18,500	-0.81%	73.06%
Computer Hardware	741	\$657,952	\$857,973	\$1,018,912	\$12,534	-62.85%	-98.77%
Instructional Programs Improvement Services	312	\$32,190	\$5,980	\$6,860	\$7,620	-30.25%	11.08%
Workers Compensation Insurance	225	\$2,370	\$5,505	\$5,571	\$3,898	13.25%	-30.02%
Contributions & Donations to Outside Organizations	570	\$986	\$0	\$3,081	\$1,946	18.54%	-36.84%
Group Life Insurance	221	\$1,225	\$1,856	\$1,819	\$1,572	6.43%	-13.60%
Group Accident Insurance	223	\$3,939	\$4,202	\$4,357	\$591	-37.77%	-86.44%
Severance/Early Retirement Pay	213	\$102	\$0	\$0	\$0	-100.00%	NA
Entertainment	240	\$292	\$454	\$427	\$0	-100.00%	-100.00%
Wireless Equipment	743	\$122,678	\$38,046	\$11,000	\$0	-100.00%	-100.00%
Rentals	440	\$542	\$6,187	\$1,144	\$0	-100.00%	-100.00%
Connectivity	744	\$29,017	\$0	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$15,121	\$389,213	\$0	\$0	-100.00%	NA
Telecommunications Equipment	745	\$48,191	\$4,108	\$0	\$0	-100.00%	NA
Non Operational Total		\$19,187,029	\$19,312,462	\$17,970,845	\$18,669,190	-0.68%	3.89%
Grand Total		\$110,505,821	\$110,333,016	\$115,363,135	\$116,547,631	1.34%	1.03%